



State of Washington
Department of Revenue
Property Tax Division/Exempt Properties
PO Box 47471
Olympia WA 98504-7471
Phone: (360) 570-5871

APPLICATION FOR PROPERTY TAX AND LEASEHOLD EXCISE TAX EXEMPTION

As provided in Revised Code of Washington 84.36

DEPARTMENT OF REVENUE USE ONLY

Registration No: _____	Year Paid: _____
Fee Paid: _____	Penalty Paid: _____
Add Parcel: _____	Refund: _____

1. TYPE OF APPLICATION		FEES DUE	2. REGISTRATION NUMBER FOR EXEMPT PROPERTY (If 1st time applicant, Dept. of Revenue will assign Reg. No.)	
First time filing / Reinstatement of Exemption		\$35.00		
Addition to Existing Exemption.....		\$35.00		
Annual Renewal.....		\$ 8.75		
There is a late filing penalty of \$10 per month if filed after March 31.			3. EXEMPTION CLAIMED AS A (List statute number(s). See pages 4-6.)	
4. APPLICANT (Non-profit organization name)			5. OCCUPANT (Non-profit organization name)	
Mailing Address			Street Address of Property (Not PO Box) (See Instructions, page 3.)	
City, State			City, County, State	
Zip Code		Phone	Zip Code Phone	
6. EXEMPTION REQUESTED FOR:				
REAL PROPERTY (Buildings & Lands)		Owned by Applicant	Leased by Applicant	
PERSONAL PROPERTY (Furnishings & Equipment)		Owned by Applicant	Leased by Applicant	
LEASEHOLD (Lease of Gov't Owned Property)		Government Owner		
7. LEGAL DESCRIPTION OF REAL PROPERTY AS USED BY THE COUNTY ASSESSOR				
County Assessor's Parcel No.	County Assessor's Legal Description (Attach additional sheets if necessary.)	Describe how each parcel of property is used (Attach additional sheets if necessary.)		
8. ARE BUILDINGS PLANNED OR UNDER CONSTRUCTION? Yes No If yes, complete this section.				
Proposed beginning date of construction _____		Date construction was started _____		
Proposed date of completion _____		ATTACH ACCURATE SITE PLAN		
9. DATE PROPERTY WAS PURCHASED _____				
Original date property was actually used for exempt purpose _____				
10. WAS THIS PROPERTY PREVIOUSLY EXEMPT?		11. NAME OF PREVIOUS OWNER		
Yes No				

12. IS ANY PORTION OF THIS PROPERTY LEASED, RENTED, OR LOANED TO OTHERS? (Attach Separate List If Necessary.)						Yes	No
	To Whom Leased, Rented, or Loaned	Sq. Footage of Bldg. or Portion of Prop. Used by Renter	What Activities does Renter Conduct on this Property?	How Much Rent or Other Donations are Received from Renter?		For What Purposes are the Rents or Other Considerations Used?	
A				Amount	Per	Day/Wk/ Yr/etc.	
B				Amount	Per	Day/Wk/ Yr/etc.	
C				Amount	Per	Day/Wk/ Yr/etc.	

13. I certify that I am the authorized agent of the legal owner and that the information provided is accurate. Further, if law requires a financial statement, I certify that the income (including donations) has been applied to the actual expenses of operation, maintenance, and/or capital expenditures of the property and to no other purpose.

Signature

Daytime Telephone

Contact Person (Print)

Daytime Telephone

Office Hours / E-mail address, if any

Date

THIS APPLICATION WILL BE DELAYED IF NOT COMPLETE

Filing Period - Applications for property tax exemption must be filed with the Department of Revenue between January and March 31 each year, or within 60 days of acquisition or conversion of the property to an exempt use. Applications that are filed after the deadline are subject to late filing penalties.

Fees - The application fee is \$35.00.

A late filing penalty of \$10.00 per month or portion of a month shall be collected before the Department of Revenue will consider any claim for property tax exemption when the completed application is filed after the due date.

Effective Date - If the property is determined by the Department of Revenue to be exempt, the taxes due in the year following the year of application will be exempted. **Example:** Application is made in March 2000 shortly after exempt activity begins. If the property is found to be exempt, the taxes due and payable in 2001 are exempted.

Notification of Exemption - When the Department of Revenue has completed the processing of your application, a written determination will be issued to you and to the county assessor to adjust their records. Generally, a determination is made by July 31 or within 60 days, whichever is later.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

APPLICATION FOR PROPERTY TAX EXEMPTION INSTRUCTIONS

This document explains the filing procedures and general requirements for filing an application for property tax exemption. **Please read** the information carefully before submitting your application. The processing of your application will be delayed if it contains insufficient information.

Questions? - If you have any questions, please call Olympia at (360) 570-5871.

Application Procedures - This application is to be used by cemeteries and non-profit organizations seeking exemption from:

- ✓ Real Property Tax (tax on land, buildings and improvements),
- ✓ Personal Property tax (tax on moveable items such as furniture and equipment), and
- ✓ Leasehold Excise Tax (a tax on the use of government owned property).

An application may include all adjoining parcels of real property (adjoining parcels include those separated by road, waterway, or right of way). A separate application must be submitted for non-contiguous parcels. If you are seeking exemption of personal property only and the property is located at various sites in the same county, one application may be used.

Documentation - If this is the first time your organization has filed an application for exemption, your application must include:

1. A copy of your Articles of Incorporation, Association, or Organization, including all amendments, as filed with the Secretary of State.
2. A copy of your Internal Revenue Service (IRS) letter if you have been granted an exemption from federal income tax.
3. A copy of the official county assessor's parcel map for each piece of property claimed on the application. This must be obtained from the local county assessor's office (not a title company).
4. A copy of the recorded deed for real property if the property is owned by the Applicant (a deed of trust is a loan document and cannot be used to show ownership). If there is a mobile home involved, a copy of the title or the title elimination.
5. A copy of the lease agreement if the property is leased by the Applicant.
6. A site plan sketch which identifies the location of the buildings, parking area(s), landscaping, and any undeveloped areas. The plan should include the dimensions for the undeveloped areas.

Subsequent applications may omit items 1 and 2 unless a change to these documents has occurred.

Leasehold Excise Tax - When submitting an application for exemption of leasehold excise tax, include items 3 and 6 as if you owned the property. Attach a copy of the lease.

COMPLETING THE APPLICATION FORM

The following information pertains to the completion of the application form. The numbers correspond to the boxes on the application form.

1. Type of Application:

- ✓ Check the first box if your organization has never filed an application with the Department of Revenue. Check the first box if your organization is re-instating your exemption because you failed to file a renewal form or lost the exemption because the use of the property changed.
- ✓ Check the second box if your organization has previously filed an initial application.
- ✓ Check the third box if you are using the application form in place of the computer generated renewal form.

2. **Tax Registration Number:** You will have a tax registration number if you have previously filed an application with the Department of Revenue. Please enter it in the boxes. If this is your initial application a number will be assigned to you; leave the boxes blank.

3. **Exemption Claim:** On pages 4 through 6 you will find a listing of the exemption laws (RCWs). Choose the statute or statutes that most closely describe the activities conducted on the property subject to this application. List the statute numbers in box 3. **Under the statutes you will find a list of additional items or information that must be submitted with your application.**

4. **Applicant:** Fill in the name and mailing address of your non-profit organization. This address will be used for mailing your determination letter and future correspondence, including your renewal notice from the Department of Revenue.

5. **Occupant:** Enter the local or operating name of the non-profit organization. In some cases it may be the name of the facility. **Example #1:** The name of the parent non-profit corporation is listed in number 4, and the name of the local church is entered in number 5. **Example #2:** The name of the parent non-profit corporation is listed in number 4, and the name of the housing facility is listed in number 5.

Enter the street address of the property. This address is used by the Department of Revenue to locate and identify the property. **Do not use a post office box.** You may also list an identifying number or code which identifies the property more specifically for you (such as chapter or post number). An auditor from the Department of Revenue will conduct an on-site visit to the property to verify the use.

6. **Exemption Requested for:** Indicate which of the property interests are to be included in your application. Real Property is usually land and/or buildings. Personal Property is moveable items such as furniture and equipment. A Leasehold is created when your organization uses or leases government-owned property. More than one type of property interest may apply; indicate all that are appropriate. For the real or personal property, indicate whether that property is owned or leased. If any of the property is government owned, indicate who the government owner is. Question #7 does not need to be completed if the property is government owned.
7. **Legal Description:** Enter the county assessor's parcel number, legal description, and the use of each parcel of real property. If more space is needed, attach an additional sheet of paper.
- Parcel Number: Most counties identify real property by a parcel or account number. Inaccurate numbers will delay the processing of your application. The number may be found on your property tax statement.
 - Legal Description: Enter the legal description used by the county assessor's office for each parcel. Your tax statement may provide this information.
 - Use of the Property: Indicate how each parcel is used (such as parsonage, school, day care center, etc.). If the property is not being used, please indicate "No Use".
8. **New Construction:** If you plan to construct buildings on this property, please complete this section and attach an accurate site plan.
9. **Property Purchase Date:** Enter the date the property was purchased, acquired or leased. If additional space is needed, attach an additional page with the information. Enter the date the property was initially used for an exempt activity. This information is used to determine your filing deadline.
10. **Previous Exemption:** Indicate if the property was exempt at the time of your acquisition or lease of the property. This information is used to determine whether you will be entitled to a continuous exemption from the previous owner or lessor.
11. **Previous Owner:** Enter the name of the previous owner or provide a copy of the Real Estate Excise Tax Affidavit if the property was purchased within the past two years.
12. **Renting the Property:** If any of the property, subject to the application, is being leased, rented, or loaned to others, please check "Yes" and fill in the blanks. Example: You are a church, and you allow Alcoholics Anonymous to use a meeting room once a week for meetings. This should be listed on the application. If you do not allow anyone else to use your property, please check "No".

Signature: Have an authorized agent of your organization sign and date the application. You designate whom, within your organization, has the authority to provide accurate information and sign the application. Print the name, phone number, e-mail address, and office hours of a contact person in the event we require additional information to process your application.

EXEMPTION LAWS (RCW'S)

General Information - Criteria for Exemption

- ◆ **Ownership** - Generally, ownership by a non-profit entity is required to qualify for exemption. However, in some cases, organizations may lease property and be eligible for the exemption. For example: A hospital may lease property from a for-profit company and receive exemption on the property if the property taxes are the responsibility of the non-profit hospital. If you have a question about exemptions for leased property, please contact us.
- ◆ **Use** - Property must be used exclusively for an exempt activity to be granted or retain an exemption. Exempt activities include, but are not limited to: church worship services, public meetings, hospitals, schools, and social services. Please see the list under Exemption Statutes for other qualifying uses. Church property may be exempted for a future building site as long as the non-profit owner can show a clear, active, and specific plan towards construction on the property in a reasonable length of time.
- ◆ The property must be in use and dedicated to the exempt purpose. Properties may be segregated and exempted in part if a portion of the property does not qualify for exemption. An exemption cannot be granted to property that is sometimes used for an exempt activity and sometimes used for non-exempt or commercial activities.

Exemption Statutes - Your application must identify the statute number(s) under which you are seeking exemption. If there is additional information or items identified under the statute, you must submit that information with your application. Copies of the statutes may be found on the Department's homepage at <http://dor.wa.gov> under Rules/Laws.

RCW 84.36.020 Church, Parsonage, Convent, Caretaker's Residence, and Cemetery

- ◆ **Future Church Site** - additional information
 - Documentation regarding the time frame for construction, plans for financing the project, and the current balance of your building fund.
 - Copies of building permits, if they have been issued.
 - An accurate, to-scale site plan identifying all proposed development of the property.
- ◆ **Parsonage** - additional information
 - Name and title of occupant.
 - Monthly rental or donation amount.

Caretaker's Residence - additional information

- Name of occupant.
- Copy of caretaker agreement that lists the duties of the caretaker.
- Monthly rental or donation amount.

◆ **Convent** - additional information

- Names and titles of occupants.

◆ **Cemetery** - additional information

- Copy of Dedication papers and plat map.

RCW 84.36.030 - Character Building, Benevolent, Protective, or Rehabilitative Social Service Organizations; Church Camps; Youth Character Building Organizations or Associations; Veterans Organizations; and Student Loan Guarantee Agencies

◆ **Character Building, Benevolent, Protective, or Rehabilitative Social Service Organizations** - additional information

- A copy of your most recent IRS form 990.
- A list of services and/or goods provided and fees charged.
- A copy of the sliding fee scale, if used, and the number of people served in each category during the previous calendar year.
- A copy of your license if you are required to have one. (Do not include a copy of your business license).

◆ **Church Camp Facility** - additional information

- A list of all groups, organizations, or individuals that used your facility during the previous calendar year. The list should include all the uses by your own organization as well as the uses by any others. This information should contain the dates of the use, name of the user, the activities provided or conducted, and the rental or donation amount received for the use of the property.
- An income and expense statement for the previous calendar year.

◆ **Youth Character Building**

- A policy statement of your organization that shows the maximum age of participants served by your organization.
- A list of all groups, organizations, or individuals that used your facility during the previous calendar year. The list should include all the uses by your own organization as well as the uses by any others. This information should contain the dates of the use, name of the user, the activities provided or conducted, and the rental or donation amount received for the use of the property.
- An income and expense statement for the previous calendar year.

RCW 84.36.032 - Administrative Offices of Non-profit Religious Organizations - No additional information required.

RCW 84.36.036 - Blood Banks - No additional information required.

RCW 84.36.037 - Public Assembly Hall or Meeting Place or Community Celebration Property

- A list of all individuals or organizations (including your organization) that used your facility during the previous calendar year. The list must include the dates the property was used, the name of the user or group, the purpose for which the property was used, and the amount of rental or donation received for the use of the property.
- An income and expense statement for the preceding calendar year.
- A copy of your policy on the availability of the facility and any restrictions on the use of the property.

RCW 84.36.040 - Day Care Centers, Libraries, Orphanages, Homes for the Sick or Infirm, Hospitals, or Outpatient Dialysis Facilities

- A copy of your most recent IRS form 990.
- A copy of your license.
- A copy of any personal service contracts.

RCW 84.36.041 - Homes for the Aging

◆ **HUD Facility**

- The total number of dwelling units in the facility. (This information may be provided in an Excel Spreadsheet.)
- The number of units occupied by persons aged 61 or older, or by persons who are disabled.
- A list of services provided to all residents.
- Identification of the units for which the home receives a HUD subsidy.

◆ **Non-HUD Facility**

- The total number of dwelling units in the facility.
- The number of units occupied on January 1 of the current year.
- A list of services provided to all residents.
- A list of all the units that identifies the unit numbers, residents' names, beginning dates of occupancy, and the ages of the residents or an indication that they are disabled.
- Since the exemption is based on the income level of the residents, residents whose income is below the limit must file an income verification form (REV 64 0043) with the County Assessor's office. This must be filed by July 1 or by December 31 if this is the first year the home became operational.

- If less than 50% of the units are occupied by low income persons, the home must also provide a list of the residents who are receiving significant assistance with activities of daily living. This list should indicate the unit number, the name of the resident, the type of assistance the resident is receiving, frequency the services are provided, and the number of months the assistance was provided during the last calendar year.

◆ **Tax Exempt Bond Facility**

- The total amount financed for construction, rehabilitation, and acquisition, or refinancing.
- The amount of financing obtained from tax exempt bonds.
- The number of units set aside for low-income residents (80% of median income).
- The number of units set aside for very low-income residents (50% of median income).

RCW 84.36.042 - Homes for the Developmentally Disabled

- A copy of your most recent IRS form 990.
- A tenant list showing the names of all the occupants, move-in dates, and rental amounts.
- A copy of the tenant agreement.
- A copy of any applicable license or certification for this facility.
- Proof of tenant eligibility (provided by Division of Developmental Disabilities).

RCW 84.36.043 - Emergency or Transitional Housing to Low-Income Homeless Persons or Victims of Domestic Violence

- A copy of your most recent IRS form 990.
- A list of services provided.
- A copy of any contract in place for services to be provided by another organization.
- A tenant list showing the names of all occupants, their move-in-dates, and rental amounts.
- A copy of your tenant agreement.
- A written policy on the maximum length of stay for residents.

RCW 84.36.045 Medical Research or Medical Training Facilities - No additional information required

RCW 84.36.046 - Cancer Centers

- A copy of your most recent IRS form 990.
- A copy of your license.

RCW 84.36.047 - Re-Broadcasting, Transmitting, or Receiving Radio or Television Signals Originally Broadcast by Foreign or Domestic Governmental Agencies for Reception by the General Public - No additional information required

RCW 84.36.050 - Schools and Universities

- A copy of your most recent IRS form 990.
- Copy of accreditation approval by the Superintendent of Public Instruction, or recognition or approval by an external agency that certifies educational institutions.

RCW 84.36.060 - Art, Scientific, and Historical Collections; Performing Arts Organizations; Humane Societies; and Fire Companies

◆ **Art, Scientific, and Historical Collections**

- A copy of your most recent IRS form 990.
- Proof that a substantial part of your support (exclusive of ticket sales) comes from a government entity or from direct or indirect contributions from the general public.

RCW 84.36.250 - Water Distribution Companies

- A copy of your most recent IRS form 990.
- A list of members receiving water services.

RCW 84.36.260 - Nature Conservancies

- A list of the specific resources preserved on the property.
- A copy of your Policy statement on the availability of the property to the general public for scientific research or educational purposes.

RCW 84.36.550 - Non-profit Organizations - Property Used for Solicitation or Collection of Gifts, Donations, or Grants

- Documentation of affiliation with a state or national organization that authorizes, approves, or sanctions volunteer fund-raising organizations.
- Listing of organizations receiving gifts, grants, or donations from the applicant.

RCW 84.36.560 - Very Low-Income Housing Facilities

- A list of all units in the facility for January 1 of the application year. Listing should include the following information for each unit: unit number, name of tenant (or indication unit was vacant), number of tenants in the unit, move-in date, and total income of the tenants.
- Documentation that the housing is insured, financed, or assisted by the Department of Community, Trade, and Economic Development or an affordable housing levy authorized by RCW 84.52.105.
- Copies of the agreements that define the non-profit's interest in the ownership and operation of the facility.